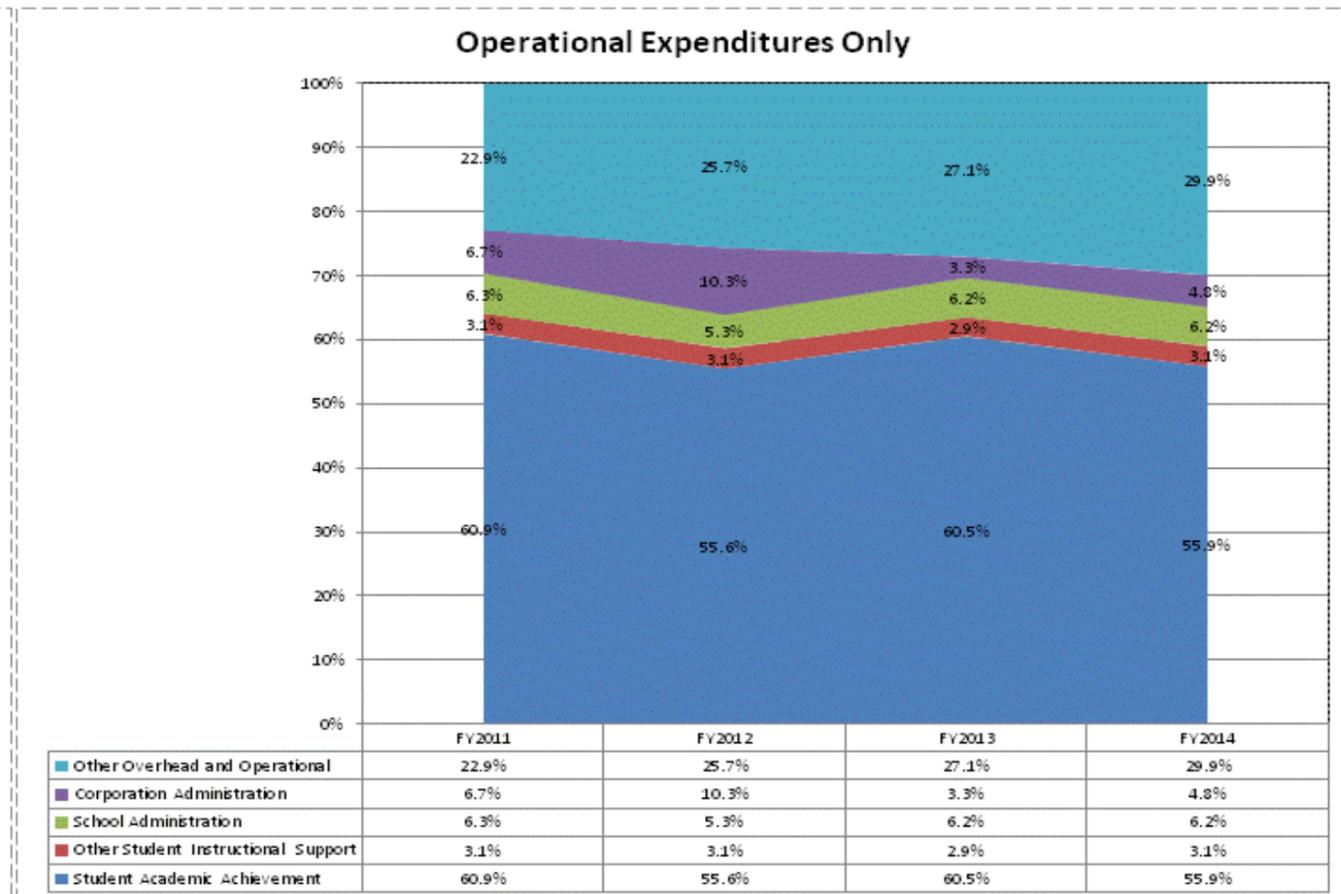
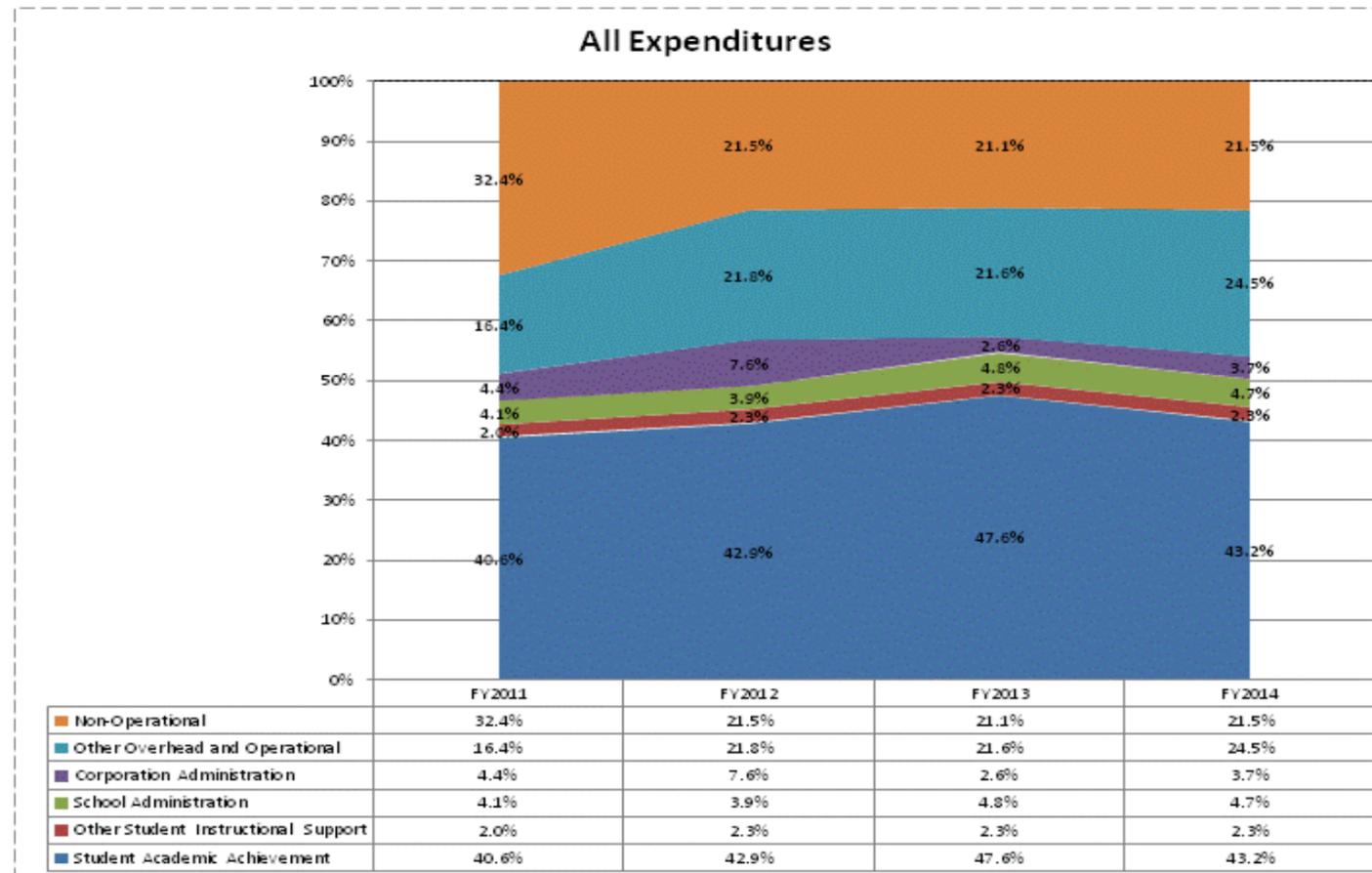


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Delphi Community School Corp (755)**

<b>Delphi Community School Corp (755)</b>		FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement		\$7,905,080	49.0%	\$8,403,412	46.4%	\$7,681,186	47.6%	\$7,351,266	43.2%
Student Instructional Support		\$1,016,940	6.3%	\$1,292,048	7.1%	\$1,145,109	7.1%	\$1,202,525	7.1%
Overhead and Operational		\$3,205,591	19.9%	\$4,444,853	24.5%	\$3,900,059	24.2%	\$4,792,247	28.2%
Nonoperational		\$4,010,395	24.9%	\$3,976,161	21.9%	\$3,402,278	21.1%	\$3,652,050	21.5%
<b>Grand Total</b>		<b>\$16,138,006</b>		<b>\$18,116,474</b>		<b>\$16,128,632</b>		<b>\$16,998,088</b>	

<b>Student Instructional Expenditures (Academic Achievement plus Support)</b>	FY 2006	FY 2009	FY 2013	FY 2014
	55.3%	53.5%	54.7%	50.3%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Delphi Community School Corp (755)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$0	\$460,535	\$353,554	\$403,340	N/A	-12%	14%
11100 Regular Programs; Elementary	\$2,277,952	\$2,105,784	\$1,928,561	\$1,788,143	-22%	-15%	-7%
11200 Regular Programs; Middle/Junior High	\$931,442	\$1,198,445	\$1,064,501	\$1,004,703	8%	-16%	-6%
11300 Regular Programs; High School	\$1,263,448	\$1,666,599	\$1,722,332	\$1,669,262	32%	0%	-3%
11350 Regular Programs; High School; Academic Honors Diploma	\$25,038	\$43,984	\$34,667	\$38,108	52%	-13%	10%
11420 Vocational Education; Agriculture B	\$134,475	\$424,639	\$439,015	\$382,935	185%	-10%	-13%
11450 Vocational Education; Consumer and Homemaking	\$34,413	\$117,864	\$82,822	\$77,236	124%	-34%	-7%
11490 Vocational Education; Industrial Education B	\$61,015	\$0	\$0	\$0	-100%	N/A	N/A
11590 Other Vocational Education Programs	\$23,221	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$13,287	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$11,746	\$32,867	\$33,574	N/A	186%	2%
12350 Physical Impairment; Homebound	\$420	\$0	\$1,616	\$1,731	312%	N/A	7%
12520 Culturally Different; Compensatory	\$35,152	\$129,050	\$91,400	\$63,554	81%	-51%	-30%
12810 Special Education Preschool	\$41,200	\$76,044	\$0	\$0	-100%	-100%	N/A
13100 Adult/Continuing Education Programs; Adult Basic Education	\$8,231	\$8,351	\$37,295	\$54,232	> 500%	> 500%	45%
14200 Summer School Programs; Middle/Junior High School	\$0	\$8,933	\$14,016	\$24,852	N/A	178%	77%
14300 Summer School Programs; High School	\$34,138	\$26,845	\$40,343	\$45,959	35%	71%	14%
16100 Remediation Testing	\$16,635	\$0	\$88,206	\$140,746	> 500%	N/A	60%
16200 Preventive Remediation	\$0	\$34,149	\$0	\$0	N/A	-100%	N/A
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,332	\$28,324	\$55,026	N/A	> 500%	94%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$54,929	\$51,437	\$24,878	\$0	-100%	-100%	-100%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$7,424	\$6,082	\$2,949	\$2,743	-63%	-55%	-7%
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$873,021	\$882,378	\$808,151	\$835,916	-4%	-5%	3%
22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$101,072	\$54,255	N/A	N/A	-46%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$36,733	\$20,810	\$4,790	\$1,000	-97%	-95%	-79%
22130 Improvement of Instruction; Instructional Staff Training	\$15,076	\$12,938	\$0	\$0	-100%	-100%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$4,882	\$81,211	\$0	\$0	-100%	-100%	N/A
22220 Library/Media Services; School Library	\$212,358	\$292,939	\$156,952	\$120,714	-43%	-59%	-23%
22230 Library/Media Services; Audiovisual	\$320	\$203	\$0	\$0	-100%	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$114,096	\$197,511	\$234,522	\$217,865	91%	10%	-7%
22360 Instruction, Related Technology; Network Support	\$63,031	\$52,787	\$82,041	\$84,855	35%	61%	3%
22900 Other Support Service, Instructional Staff	\$0	\$9,923	\$43,516	\$48,107	N/A	385%	11%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$190,287	\$475,890	\$261,647	\$200,752	5%	-58%	-23%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$32	\$0	N/A	N/A	-100%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$1,119	\$1,656	N/A	N/A	48%
26497 2007 Account Code - Teachers Retirement Fund	\$270,753	\$0	\$0	\$0	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$6,742,978</b>	<b>\$8,403,412</b>	<b>\$7,681,186</b>	<b>\$7,351,266</b>	<b>9%</b>	<b>-13%</b>	<b>-4%</b>
<b>Student Instructional Support</b>							
21140 Attendance and Social Work Services; Pupil Accounting	\$1,588	\$1,650	\$0	\$0	-100%	-100%	N/A
21220 Guidance Services; Counseling Services	\$206,078	\$293,908	\$281,869	\$313,790	52%	7%	11%
21240 Guidance Services; Information Services	\$2,192	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$78,367	\$101,051	\$79,077	\$81,128	4%	-20%	3%
21990 Other Support Services, Students; Other Student Services	\$1,167	\$0	\$2,400	\$496	-57%	N/A	-79%
24100 Office of The Principal	\$545,268	\$895,439	\$781,764	\$807,112	48%	-10%	3%
<b>Student Instructional Support Total</b>	<b>\$834,659</b>	<b>\$1,292,048</b>	<b>\$1,145,109</b>	<b>\$1,202,525</b>	<b>44%</b>	<b>-7%</b>	<b>5%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$20,233	\$22,354	\$17,476	\$17,087	-16%	-24%	-2%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Delphi Community School Corp (755)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
23150 Board of Education; Legal Services	\$5,000	\$5,000	\$10,403	\$97,970	> 500%	> 500%	> 500%
23160 Board of Education; Promotion Expenses	\$1,717	\$3,903	\$12,063	\$25,626	> 500%	> 500%	112%
23190 Board of Education; Other Governing Body Services	\$15,528	\$10,071	\$7,752	\$9,102	-41%	-10%	17%
23210 Executive Administration; Office of The Superintendent	\$121,209	\$616,963	\$238,930	\$205,618	70%	-67%	-14%
23220 Executive Administration; Community Relations	\$0	\$0	\$2,024	\$500	N/A	N/A	-75%
23290 Executive Administration; Other Executive Administration Services	\$4,685	\$5,474	\$2,825	\$3,416	-27%	-38%	21%
25150 Fiscal Services; Payroll Services	\$1,397	\$720	\$345	\$0	-100%	-100%	-100%
25160 Fiscal Services; Financial Accounting	\$23,481	\$35,872	\$52,303	\$53,598	128%	49%	2%
25191 Other Fiscal Services; Refund of Revenue	\$770	\$0	\$2,207	\$0	-100%	N/A	-100%
25192 Other Fiscal Services; Petty Cash	\$350	\$0	\$0	\$0	-100%	N/A	N/A
25199 Other Fiscal Services; Other	\$29,745	\$115	\$0	\$0	-100%	-100%	N/A
25300 Printing, Publishing, and Duplicating Services	\$23,941	\$30,602	\$9,218	\$37,204	55%	22%	304%
25740 Personnel Services; Noninstructional Personnel Training	\$0	\$11,717	\$0	\$0	N/A	-100%	N/A
25790 Personnel Services; Other Professional Services	\$0	\$31,518	\$49,985	\$172,879	N/A	449%	246%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$796	\$0	N/A	N/A	-100%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techn	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25890 Other Technology Services	\$0	\$0	\$7,847	\$4,004	N/A	N/A	-49%
25910 Judgments	\$3,206	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,067,570	\$1,458,619	\$1,287,667	\$1,421,334	33%	-3%	10%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$29,985	\$132,476	\$20,994	\$18,744	-37%	-86%	-11%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,361	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$432	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$102,688	\$70,434	\$109,776	\$435,507	324%	> 500%	297%
27010 Student Transportation; Service Area Direction	\$200,757	\$257,271	\$393,308	\$397,003	98%	54%	1%
27100 Student Transportation; Vehicle Operation	\$389,857	\$487,718	\$518,320	\$519,840	33%	7%	0%
27200 Student Transportation; Monitoring Services	\$12,388	\$35,445	\$19,916	\$16,294	32%	-54%	-18%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$164,508	\$320,532	\$170,202	\$328,760	100%	3%	93%
27400 Student Transportation; Purchase of School Buses	\$149,896	\$140,418	\$157,865	\$187,813	25%	34%	19%
27500 Student Transportation; Insurance on Buses	\$37,618	\$27,701	\$42,313	\$43,196	15%	56%	2%
27700 Student Transportation; Contracted Transportation Services	\$11,429	\$6,664	\$5,921	\$5,936	-48%	-11%	0%
27900 Student Transportation; Other Student Transportation Services	\$12,994	\$19,719	\$16,097	\$20,274	56%	3%	26%
27910 Student Transportation; Bus Driver Training	\$3,745	\$3,927	\$2,865	\$2,432	-35%	-38%	-15%
31100 Food Services Operations; Service Area Direction	\$23,503	\$30,729	\$56,031	\$59,887	155%	95%	7%
31200 Food Services Operations; Food Preparation and Dispensing	\$186,674	\$274,331	\$289,764	\$292,606	57%	7%	1%
31400 Food Services Operations; Food Purchases	\$203,782	\$311,670	\$352,410	\$302,202	48%	-3%	-14%
31900 Other Food Services	\$23,096	\$92,892	\$42,434	\$113,416	391%	22%	167%
<b>Overhead and Operational Total</b>	<b>\$2,873,544</b>	<b>\$4,444,853</b>	<b>\$3,900,059</b>	<b>\$4,792,247</b>	<b>67%</b>	<b>8%</b>	<b>23%</b>
<b>Nonoperational</b>							
33300 Civic Services	\$1,344	\$1,552	\$1,250	\$982	-27%	-37%	-21%
33400 Athletic Coaches	\$147,615	\$205,535	\$243,759	\$262,356	78%	28%	8%
33940 Child Care Services	\$0	\$6,075	\$7,983	\$0	N/A	-100%	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$231,895	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$162,995	\$111,967	\$128,602	\$199,789	23%	78%	55%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$1,162,139	\$145,452	\$784,901	\$548,324	-53%	277%	-30%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$1,100	\$52,939	\$1,387	\$108,558	> 500%	105%	> 500%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,024	\$10,117	\$2,048	\$6,737	-39%	-33%	229%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$36,630	\$20,900	\$0	N/A	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$424,668	\$580,641	\$143,404	\$399,476	-6%	-31%	179%
51100 Debt Services; Principal on Debt; Bonds	\$630,000	\$325,728	\$807,975	\$896,777	42%	175%	11%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$70,000	\$80,000	\$100,000	\$100,000	43%	25%	0%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**Delphi Community School Corp (755)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
52100 Debt Services; Interest on Debt; Bonds	\$161,530	\$0	\$0	\$0	-100%	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$18,535	\$68,086	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$116,450	\$107,731	\$95,859	\$81,134	-30%	-25%	-15%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$943,354	\$1,417,601	\$954,100	\$949,500	1%	-33%	0%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$113,621	\$46,078	\$106,823	\$92,032	-19%	100%	-14%
53400 Debt Services; Lease Rental; Other ; Principal	\$0	\$441,145	\$0	\$0	N/A	-100%	N/A
54100 Veterans' Memorial Fund; Principal	\$7,659	\$0	\$0	\$0	-100%	N/A	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$8,000	\$0	\$0	N/A	-100%	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$4,100	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$3,678	\$98,990	\$3,285	\$2,285	-38%	-98%	-30%
<b>Nonoperational Total</b>	<b>\$3,975,712</b>	<b>\$3,976,161</b>	<b>\$3,402,278</b>	<b>\$3,652,050</b>	<b>-8%</b>	<b>-8%</b>	<b>7%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$59,208	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$539,129	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$50,680	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$955,079	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$6,817	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$100,200	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,711,113</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>